Bragg v. *Patterson*, 85 Ala. 233, 235. The co-sureties may, however, by a private agreement of suretyship between themselves, modify this relation. Thus, a contract of the one surety to indemnify the other who signed at his request will relieve the latter from liability to contribution, and enable him to recover the whole of what he is compelled to pay. *Blake* v. *Cole*, 22 Pick. (Mass.) 97; *Apgar* v. *Hiller*, 24 N. J. L. 812. The first surety, under such circumstances, puts himself, as to the second, in the situation of a principal for the whole debt and must hence bear the ultimate burden of the obligation. But, by the weight of authority, the request alone is not enough to make the second surety a surety for, and not a surety with, the other. *Bagott* v. *Mullen*, 32 Ind. 332; *McKee* v. *Campbell*, 27 Mich. 497. See *Byers* v. *McClanahan*, 6 Gill & J. (Md.) 250. *Contra*, *Turner* v. *Davies*, 2 Esp. 479. The present decision seems, therefore, sound, though the court might well have taken a more liberal view of the facts. See *Apgar* v. *Hiller*, *supra*.

TAXATION — EXEMPTIONS — ASSIGNABILITY OF EXEMPTION GRANTED TO CORPORATION. — The charter of the X railroad company exempted its property forever from all taxes, and provided that the company was to pay the state each year 3 per cent of its earnings. It was further stipulated that all its rights, privileges, and immunities should go to its assignees. The charter and franchises of the X company came by mesne assignments into the hands of the Y company. A statute subsequently increased the uniform rate of taxation on railroads to 4 per cent, and the state sought to enforce this tax against the Y company. *Held*, that the state may enforce the tax. *State* v. *Great Northern Ry. Co.*, 119 N. W. 202 (Minn.).

A state may limit its right to tax corporations and no subsequent statute can extinguish the exemption granted. *Dodge* v. *Woolsey*, 18 How. (U. S.) 331. Such immunity, if directed to particular lands, may be enjoyed by assignees. *New Jersey* v. *Wilson*, 7 Cranch (U. S.) 164. But exemption of other corporate property from taxation is not assignable in the absence of statutory direction, express or implied from necessary construction. This well established doctrine is based on the ground that every presumption is to be entertained against the surrender of the sovereign right to tax. *Turnpike Co.* v. *Sanford*, 164 U. S. 578. Where, as in the case considered, a corporation claims, not total exemption, but a more favorable mode of taxation than that prescribed by general law, the courts incline to apply the same rule. See *Kentucky Ry. Co.* v. *Commonwealth*, 87 Ky. 661. Under a strict rule of construction, the assignability of all "immunities" by the original charter does not satisfy the requirement that the legislative intention to forego the right of taxation must unambiguously appear. *Kentucky Ry. Co.* v. *Commonwealth*, *supra*. But see *Louisville Ry. Co.* v. *Palmes*, 109 U. S. 244. Under this view the result in the case considered is sound. The decision is interesting as upsetting the so-called Minnesota doctrine, voiced in numerous dicta, in such cases as this.

TAXATION — EXEMPTIONS — EFFECT OF SUBSEQUENT GENERAL LAW. — A testator devised property to trustees to establish a hospital, provided the legislature should grant a liberal charter. In accordance with the memorial presented by the trustees, the legislature granted a charter which exempted the hospital's property from taxation and authorized it to receive the property in question. A part of this property, from which only the income was used for the purposes of the hospital, was assessed under the subsequent General Tax Law of 1896. *Held*, that the assessment is invalid. *People ex rel. Roosevelt Hospital* v. *Raymond*, 40 N. Y. L. J. 2021 (N. Y., Ct. App., Jan. 29, 1909).

If the property had been conveyed merely in general reliance upon the exemption, it is well settled in New York that the General Tax Law would terminate the exemption. *Matter of Huntington*, 168 N. Y. 399; *People ex rel. Cooper Union* v. *Gass*, 190 N. Y. 323. But a distinction is made in the principal case, because the conveyance was directly induced by the promise of exemption. See *People ex rel. Cooper Union* v. *Wells*, 180 N. Y. 537. Such a distinction is likely to give rise to difficult questions of fact. It cannot be based